

Exhibit B

Liquidation Analysis

ASSETS	Estimated Liquidation Value
Cash	\$ -
Accounts Receivable	\$ 7,973.20
Software	\$ -
Internet Domains	\$ -
Patents	\$ 640,000.00
Total Debtors' Assets at Liquidation	\$ 647,973.20

LIABILITIES		
Less: Total Estimated Administrative Expenses	\$	80,000.00
Estimated Percentage Recovery on Administrative Claims		100%
Balance Remaining For Secured/Priority Tax Claims	\$	567,973.20
Less: Total Secured/Priority Tax Claims	\$	16,404.26
Estimated Percentage Recovery on Secured/Priority Tax Claims		100%
Balance Remaining For Secured Claims	\$	551,568.94
Less: Total Secured Claims	\$	1,618,176.56
Estimated Percentage Recovery on Secured Claims		
	SBA	100%
	EDH	11.10%
	Joshua Adler	0.00%
Balance Remaining For Priority Unsecured Claims	\$	-
Less: Total Priority Unsecured Claims	\$	13,650.00
Estimated Percentage Recovery on Priority Unsecured Claims		0%
Balance Remaining For General Unsecured Creditors	\$	-
Less: Total General Unsecured Claims	\$	7,108,583.43
Estimated Percentage Recovery on General Unsecured Claims		0%